

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0098 Great Falls Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,781,015.58	27,671,079.83	107,012.75	2,923.00	0.00	0.00
21XX Support Services - Students	2,012,176.60	2,012,176.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	589,303.75	589,303.75	0.00	0.00	0.00	0.00
222X Educational Media Services	1,208,749.46	1,208,749.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	700,677.01	696,905.68	0.00	3,771.33	0.00	0.00
24XX Support Services - School Administration	1,580,874.01	1,580,874.01	0.00	0.00	0.00	0.00
25XX Support Services - Business	473,561.68	0.00	449,575.18	23,986.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,900,585.81	4,880,455.65	0.00	20,130.16	0.00	0.00
27XX Student Transportation Services	1,155,223.20	1,155,223.20	0.00	0.00	0.00	0.00
28XX Support Services - Central	73,900.60	0.00	73,900.60	0.00	0.00	0.00
31XX Food Services	2,331,104.51	2,283,899.51	0.00	47,205.00	0.00	0.00
32XX Enterprise Services	145,647.14	133,608.95	0.00	12,038.19	0.00	0.00
33XX Community Services	7,659.14	7,659.14	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,550.00	8,550.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	71,808.44	71,808.44	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	8,069.89	8,069.89	0.00	0.00	0.00	0.00
<b>Totals</b>	<b>43,048,906.82</b>	<b>42,308,364.11</b>	<b>630,488.53</b>	<b>110,054.18</b>	<b>0.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0098 Great Falls Elem**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	43,048,906.82					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 630,488.53/42,308,364.11			1.49%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 2.70%			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

07 Cascade  
0099 Great Falls H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	15,366,570.29	15,285,709.49	50,590.84	30,269.96	0.00	0.00
21XX Support Services - Students	886,041.25	886,041.25	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	955,640.99	955,640.99	0.00	0.00	0.00	0.00
222X Educational Media Services	298,662.86	291,571.86	0.00	7,091.00	0.00	0.00
23XX Support Services - General Administration	494,554.06	492,668.39	0.00	1,885.67	0.00	0.00
24XX Support Services - School Administration	327,057.92	327,057.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	164,368.34	0.00	145,258.84	19,109.50	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,146,730.85	3,142,897.51	0.00	3,833.34	0.00	0.00
27XX Student Transportation Services	495,591.47	495,591.47	0.00	0.00	0.00	0.00
28XX Support Services - Central	66,314.83	0.00	66,314.83	0.00	0.00	0.00
34XX Extracurricular - Activities	100,375.94	100,375.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	186,111.18	186,111.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	31,939.76	31,939.76	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	4,034.94	4,034.94	0.00	0.00	0.00	0.00
<b>Totals</b>	22,523,994.68	22,199,640.70	262,164.51	62,189.47	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	22,523,994.68					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 262,164.51/22,199,640.70		1.18%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 3.86%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0101 Cascade Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	865,820.25	865,820.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	33,210.34	33,210.34	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,030.17	2,030.17	0.00	0.00	0.00	0.00
222X Educational Media Services	27,051.51	27,051.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	85,864.31	85,864.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	71,814.09	71,814.09	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	171,161.72	171,161.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	184,697.89	88,659.70	0.00	96,038.19	0.00	0.00
31XX Food Services	144,487.17	144,487.17	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,068.08	7,068.08	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	17,195.80	17,195.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	3,450.37	3,450.37	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,613,851.70	1,517,813.51	0.00	96,038.19	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,613,851.70					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,517,813.51		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0102 Cascade H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	787,548.22	787,548.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	32,912.78	32,912.78	0.00	0.00	0.00	0.00
222X Educational Media Services	25,533.35	25,533.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	77,118.67	77,118.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	59,398.64	59,398.64	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	190,626.22	190,626.22	0.00	0.00	0.00	0.00
27XX Student Transportation Services	203,544.49	107,893.49	0.00	95,651.00	0.00	0.00
34XX Extracurricular - Activities	22,741.48	22,741.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	81,104.32	81,104.32	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,422.87	2,422.87	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,482,951.04	1,387,300.04	0.00	95,651.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,482,951.04					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/1,387,300.04		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0104 Centerville Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	748,865.42	734,256.42	0.00	14,609.00	0.00	0.00
21XX Support Services - Students	33,607.07	33,607.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,953.48	7,953.48	0.00	0.00	0.00	0.00
222X Educational Media Services	108,938.71	108,938.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,886.19	62,886.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	34,620.69	34,620.69	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,060.13	0.00	30,060.13	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	217,698.26	217,698.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	137,572.88	104,852.97	0.00	32,719.91	0.00	0.00
31XX Food Services	93,701.63	93,701.63	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,415.12	5,415.12	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,183.47	19,183.47	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,778.06	2,778.06	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,503,281.11	1,425,892.07	30,060.13	47,328.91	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,503,281.11					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 30,060.13/1,425,892.07		2.11%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0105 Centerville H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	405,346.04	405,346.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,316.90	29,316.90	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,326.10	2,326.10	0.00	0.00	0.00	0.00
222X Educational Media Services	29,552.94	29,552.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,325.65	52,325.65	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,096.59	45,096.59	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,279.55	0.00	18,279.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	97,551.57	97,551.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	134,011.27	101,291.37	0.00	32,719.90	0.00	0.00
31XX Food Services	23,584.77	23,584.77	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	12,308.48	12,308.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	43,571.65	43,571.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,192.41	1,192.41	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	894,463.92	843,464.47	18,279.55	32,719.90	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	894,463.92					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 18,279.55/843,464.47		2.17%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0112 Belt Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	914,300.41	914,300.41	0.00	0.00	0.00	0.00
222X Educational Media Services	3,242.04	3,242.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	90,810.08	90,810.08	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	56,289.56	56,289.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,289.12	2,587.34	33,701.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,589.21	130,589.21	0.00	0.00	0.00	0.00
27XX Student Transportation Services	75,684.81	46,149.31	0.00	29,535.50	0.00	0.00
31XX Food Services	88,958.57	88,958.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,761.52	10,761.52	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,351.03	4,351.03	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	1,411,276.35	1,348,039.07	33,701.78	29,535.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,411,276.35					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 33,701.78/1,348,039.07		2.50%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0113 Belt H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	599,093.90	599,093.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	58,810.87	58,810.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	48,401.72	48,401.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,725.23	2,707.39	16,017.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	126,671.85	126,671.85	0.00	0.00	0.00	0.00
27XX Student Transportation Services	70,926.22	41,390.72	0.00	29,535.50	0.00	0.00
35XX Extracurricular - Athletics	70,504.35	70,504.35	0.00	0.00	0.00	0.00
<b>Totals</b>	993,134.14	947,580.80	16,017.84	29,535.50	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	993,134.14					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 16,017.84/947,580.80		1.69%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

07 Cascade  
0118 Simms H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	907,494.25	907,494.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	48,330.97	48,330.97	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	11,491.35	11,491.35	0.00	0.00	0.00	0.00
222X Educational Media Services	37,579.34	37,579.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	61,708.25	61,708.25	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	35,738.68	35,738.68	0.00	0.00	0.00	0.00
25XX Support Services - Business	72,063.61	3,708.27	68,355.34	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	201,297.82	168,577.39	0.00	32,720.43	0.00	0.00
27XX Student Transportation Services	110,624.87	105,691.29	0.00	4,933.58	0.00	0.00
31XX Food Services	6,659.46	6,659.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	13,913.60	13,913.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	58,436.75	58,436.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,112.34	0.00	XXXXXXXXXX	3,112.34	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	47,552.55	0.00	XXXXXXXXXX	0.00	47,552.55	0.00
9999 Undistributed	743.29	743.29	0.00	0.00	0.00	0.00
<b>Totals</b>	1,616,747.13	1,460,072.89	68,355.34	40,766.35	47,552.55	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,616,747.13					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 68,355.34/1,460,072.89		4.68%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

## See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**0127 Vaughn Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	548,225.86	536,346.13	0.00	11,879.73	0.00	0.00
21XX Support Services - Students	16,533.14	16,533.14	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,422.79	4,422.79	0.00	0.00	0.00	0.00
222X Educational Media Services	17,566.66	16,933.48	0.00	633.18	0.00	0.00
23XX Support Services - General Administration	14,617.71	14,617.71	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	65,435.52	65,435.52	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,848.60	10,849.34	34,999.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	104,950.57	104,000.57	0.00	950.00	0.00	0.00
27XX Student Transportation Services	40,138.96	40,138.96	0.00	0.00	0.00	0.00
31XX Food Services	45,592.69	41,950.82	0.00	3,641.87	0.00	0.00
34XX Extracurricular - Activities	3,794.17	3,794.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,008.95	11,008.95	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	43,445.07	0.00	XXXXXXXXXX	43,445.07	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,529.60	10,529.60	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	972,110.29	876,561.18	34,999.26	60,549.85	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	972,110.29					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 34,999.26/876,561.18		3.99%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 4.97%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade  
0131 Ulm Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	482,163.15	479,051.43	0.00	3,111.72	0.00	0.00
21XX Support Services - Students	6,816.24	6,816.24	0.00	0.00	0.00	0.00
222X Educational Media Services	19,954.23	19,954.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	25,678.75	25,678.75	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,839.20	0.00	32,643.21	1,195.99	0.00	0.00
26XX Operation and Maintenance of Plant Services	76,305.87	74,134.93	0.00	2,170.94	0.00	0.00
27XX Student Transportation Services	23,273.10	23,273.10	0.00	0.00	0.00	0.00
31XX Food Services	30,889.31	30,849.33	0.00	39.98	0.00	0.00
35XX Extracurricular - Athletics	11.87	11.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,547.59	1,547.59	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	700,479.31	661,317.47	32,643.21	6,518.63	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	700,479.31					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 32,643.21/661,317.47		4.94%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**07 Cascade  
1195 Deep Creek Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	27,088.49	27,088.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,069.56	1,069.56	0.00	0.00	0.00	0.00
25XX Support Services - Business	12,803.48	0.00	12,803.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,182.74	4,182.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	277.45	277.45	0.00	0.00	0.00	0.00
<b>Totals</b>	45,421.72	32,618.24	12,803.48	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	45,421.72					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 12,803.48/32,618.24		39.25%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

07 Cascade  
1225 Sun River Valley Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	966,131.96	966,131.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	30,169.34	30,169.34	0.00	0.00	0.00	0.00
222X Educational Media Services	48,319.65	48,319.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	76,300.66	76,300.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	101,312.38	101,312.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,820.17	3,259.21	53,560.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	95,794.54	95,794.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,285.16	104,414.57	0.00	7,870.59	0.00	0.00
31XX Food Services	154,738.30	154,738.30	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,604.06	2,604.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	12,926.23	12,926.23	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	36,926.16	0.00	XXXXXXXXXX	36,926.16	0.00	0.00
9999 Undistributed	7,048.94	7,048.94	0.00	0.00	0.00	0.00
<b>Totals</b>	1,701,377.55	1,603,019.84	53,560.96	44,796.75	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,701,377.55					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 53,560.96/1,603,019.84		3.34%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**07 Cascade**  
**9699 North Ctrl Learn Res Ctr**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,511.20	4,511.20	0.00	0.00	0.00	0.00
21XX Support Services - Students	163,197.00	163,197.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,502.21	50,502.21	0.00	0.00	0.00	0.00
<b>Totals</b>	218,210.41	218,210.41	0.00	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	218,210.41					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 0.00/218,210.41		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.